## **REMARKS**

Claims 28-31 have been canceled. Claim 32 was rejected over Osawa.

Claim 32 calls, firstly, for a selectively variable impedance. The office action indicates that a selectively variable impedance is the impedance adjusting circuit 11. That circuit is shown in Figure 3 and simply includes a set of four resistors. There is nothing that suggests impedance can be variable or selectively variable. It simply is composed of a set of fixed resistors. Therefore, the reference fails to teach a selectively variable impedance.

Claim 32 further calls for a control to change the impedance of said selectively variable impedance in response to input command on an audio cassette player. There is no way to change the impedance by any type of control in the cited reference. It is suggested that the control processing circuit 10 provides a control signal to the impedance adjusting circuit. A signal is supplied to that circuit through the transistor Q3, but, most certainly, that signal does not change the impedance of any circuit 11 in response to an input command on an audio cassette player. There is nothing to suggest that the impedance of the circuit 11 is, or even could be, changed, much less in response to any kind of input command on the audio cassette player.

The office action suggests that the signal processing circuit 10 provides a control signal to the circuit 11. But, even if that were so, that is not enough to meet the claimed limitation which causes a control to change the impedance of the selectively variable impedance in response to an input command on an audio cassette player. Here, there is no action in response to any input command and there is no change in the impedance of the circuit 11.

Therefore, reconsideration of the rejection of claim 32 is respectfully requested.

Claim 34 is more explicit, calling for a sensor to sense an operation of the cassette player and to provide said information to said control to control the impedance of said selectively variable impedance. No such thing may be found in the cited reference.

Claim 35 calls for varying the impedance of the selectively variable impedance in a first device to develop a signal for a remote second device. Again, there is no varying of any impedance in the circuit 11 and there is no said varying impedance to develop a signal for a remote second device.

Therefore, reconsideration of the rejection of claim 35 is respectfully requested.

Claim 36 calls for translating said command by varying the impedance of the selectively variable impedance. Nothing of the sort is done in Osawa.

Claim 37 calls for varying the impedance to enable the cassette player commands to control a remote device. Nothing of the sort is provided in Osawa. The circuit 11 merely feeds a headset.

In view of these remarks, reconsideration is respectfully requested.

Respectfully submitted,

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